G.F. File No. 3 of 1876

P.31

Sle 1-2

Copies of Correspondence regarding the Budget Estimates of 1876 & 1877.

Indexed

Deputy Accountant General's Office.
Bangalore 29th January 1877.

From

The Deputy Accountant General
of Mysore.

To

The Secretary to the Chief Commissioner
Daftar Department

Sir,

I have the honor to submit for the Chief Commissioner's approval and transmission to the Government of India in the Foreign Department the Mysore Budget Estimates of Receipts and Disbursements for the year 1877-78 with an explanatory Statement of the differences between the figures of that and the current year.

2 The Estimates of receipts which were submitted to your office and approved of with slight modifications under the heads of Land Revenue, Abkari, Assessed Taxes, and Police, amount to Rupees 108,94,000, but I need hardly remark that the realisation of the Estimates under Land Revenue in the present condition of the Province is a matter of great uncertainty. The Estimates should therefore, I submit, be accepted only provisionally.

3 The expenditure for 1877-78 has been

Estima

Estimated at 19,54,000/- which includes as usual a grant of 15 Lacs for the Public Works Department minus a sum of Rs 15,000/- transferred to the Military portion of the budget, pursuant to the Chief Commissioner's Proceedings No. 97 of the 3rd instant for the construction and repairs of Military Buildings thus, making the expenditure under other heads Rs 94,69,000/- =

The principal items of increase calling for remark are as follow.

Land Revenue

Under "Assistant Commissioners" additional provision for two Special Assistant Commissioners, the retention of whose services for a further period of two years has been sanctioned by the Government of India . . . Rs 13,500..

Scale of pay to the office guards attached to Zalook Establishments sanctioned by Government of India 15,383 ..

Revenue Survey additional provision for the appointment of 2 new Assistant Superintendents and the anticipated promotion of others 10,231 ..

Topographical Survey

Provision made by the Surveyor General for the full strength of the Field Establishment - 25,288..

Law & Justice — The moiety charges of Land Revenue 29,000

Education — Proposals sanctioned by the Local Government increasing the staff of existing Schools and the opening of others 6000..

36. Miscellaneous — On account of Keddah operations in the Mysore District 19,000..

1,18,402.. ..

Increase under other heads of Expenditure - 7,912.. ..

1,26,314.. ..

The items which are less in the new budget amount to Rs 96,314 thus making a net increase of Rs 30,000/- over the estimates of 1876-77. They are to be found principally under "Palace" Rs 29,790- no provision being made in the new year for the Maharaja's residence at Bangalore. Under Local Force Rs 28000/a saving effected by the absorption of 70 supernumeraries into the Local Force minus Rs 15,000/- transferred from the Public Works Budget Grant as stated in para 3.

The Estimates for 1877-78 indicate a deficit of income compared with the Expenditure of Rs 60,000/-

I have the honour to be &c

(Signed) H. Hudson
Deputy Accountant General
of Mysore

aRK

To H.H. Secretary

No. 593.

1/4 1877

From The Deputy Accountant
General in Mysore

To The Offg Secretary
to The Chief Commissioner
Daftar Dept.

Dated 29th January
Despatched
Received 3rd February
1877

General No. 5585.

Submits the Mysore
Budget Estimates of Receipts
and Disbursements for
1877-78.

Explanation of Differences in

Budget Estimates of 1876-77 & 1877/78.

Explanations of Differences in the Budget Estimates of Mysore for 1877-78 compared with that of 1876-77.

Increase	Decrease	
		I Land Revenue
72,000		Bangalore, Tumkoor & Shemoga Shew an increase of Rs. 101,000 under Ryotwar Kandayem or Assessed Government Lands while there is a decrease of Rs. 40,000/ under Battayp.
72,000	"	
		III Forests
2,000		Anticipated increase in Sales of Timber & Bamboos
2,000	"	
		IV Excise on Spirits & Drugs:
"	8,000	Arrack Shews a decrease of Rs. 12,219 in the Kolar Shemoga Chitaldroog and Mysore Districts chiefly owing to the decrease in consumption on account of revised rules enhancing the rates of excise.
		Toddy shews a net decrease of Rs. 930/ mainly attributable to the transfer of Rs. 2,230/ the Contract for date leaves in the Mysore District, hitherto shewn under IV Abkari now transferred under orders of the Chief Commissioner to III Forests Ganja & Miscellaneous Shew an increase of Rs. 5,149-
"	8,000	
		V Assessed Taxes.
	11,000	Decrease principally under Houses Tax Rs. 7144 Shop tax Rs. 1744, Loom Tax Rs. 1132 & Oil Mill Tax Rs. 600

Receipts — Continued.

Increase	Decrease	
	11,000	VI. Sayer / Customs. Decrease under Betelnut, Tobacco, Betel leaves and Opium amount to Rs. 15910 mainly due to the anticipated decrease in produce on account of unfavorable seasons.
"	11,000	
	3,000	VII. Salt. Fluctuating.
"	3,000	
17,000	"	IX. Stamps. Based with reference to actuals of 1875/6. in Court Fees labels.
17,000	"	
6,000	"	XI. Post Office. Progressive.
6,000	"	
	3220	XIII Law & Justice Courts under Fines & Forfeitures mainly, based with reference to Actuals.
8,020	"	Jails estimated on Actuals of 1875/76.
3,200		Registration Do.
11,220	3,220	
3,000	"	XIV Police Based with reference to Actuals.

Receipts – Continued

Increase	Decrease	
		XV. Military Local Forces
- "	2,000	Fluctuating
"	2,000	
		XVI. Education:
1,000	"	Increase under Schooling Fees due to higher rate of Fees.
1,000	"	
		XVII. Interest:
"	7,000	Estimate based with reference to actuals.
"	7,000	
		XVIII Miscellaneous
"	1,000	Fluctuating
	1,000	
		Public Works Department:
"	25,000	Interest hitherto shewn on Irrigation works in the account of the Examiner Public Works Accounts, now abolished under orders of Government.
"	25,000	
112,220	71,220	Total of Differences under Receipts.
41,000	"	Net Increase in Receipts.

Expenditure

Increase	Decrease	
		Grant 3. Refunds & Drawbacks.
	3,000	Based on actuals of past years.
"	3,000	
		Grant 4. Land Revenue.
		Commissioners and Deputy Commissioners.
144	"	Progressive salaries to certain Treasury officials sanctioned by Government of India.
		Travelling allowance &c.
"	1,398	Based on actual requirements.
		Assistant Commissioners.
13,500	"	Increase due to provision being made for the full complement of Assistants sanctioned, in addition to 2 Special Assistants whose services have been retained for a further period of 2 years, under sanction of Government of India Foreign Department No. 979 G. dated 8th May 1876.
		Travelling Allowances &c.
300	"	Estimated with reference to actuals.
		Talook Establishments & Contingencies
15,383	"	Due to the scale of pay of Office guards being raised. Government of India Foreign Department No. 2052 dated 21st September 1876.
"	45	Miscellaneous Items.
		Inam Commission.
"	2,000	Decrease mainly under Contingencies.
		Revenue Survey.
10,231	"	Due to provision being made for 2 new Assistant Superintendents & the anticipated promotion of others.

Expenditure — Continued

Increase	Decrease	
	263	Revenue Process Establishment Based on actual requirements
	83·2	V. Miscellaneous
39,558	4,558	
		Grant 5 — Forests
"	8,000	Under Conservancy & Working.
"	3,000	Under Establishment
		Vide Separate Forest Budget.
"	11,000	
"	"	Grant 6 Excise on Spirits and Drugs.
"	"	Grant 8 (Sayer) Customs
"	"	Grant 9 Salt
		Grant 11 Stamps
1,000	"	Increase chiefly under cost of Water-marked paper and Contingencies — Decrease of Rs. 600 under Establishment owing to abolition of Supervisor's post.
1,000	"	
		Grant 13. Post Office
		Grant 15 Administration &c.
		Public Department.
4,790	"	Increase of Rs. 10,000 in the allowance of the Chief Commissioner sanctioned by Government of India Foreign Department No. 1548 dated 14th July 1876; Rs. 3240 owing to revision of the Chief Commrs. Duftar Establishment under orders of Local Administration & Rs. 2444 to meet furlo allowance of Military Assistant. Of the Decrease of Rs. 11145 pay of Junior Financial Officer, furlo allowance of Secretary, pay of Attachees unprovided.

Expenditure — Continued

Increase	Decrease	
		Palace.
"	29,790	Decrease — A Lutor being appointed as per Government of India Financial Department No. 2885 dated 30th November 1876 @ Rs. 12.00 instead of Guardian at Rs. 3000 per mensem. No provision made this year for the building erected for the Maharajah's residence at Bangalore
4790	29790	**Grant 16, Minor Departments —**
		Museum
1,078		Increase owing to provision of Rs. 1000/ being made under Sanction of Local Government for the purchase of Books of Reference, and to meet the charges incidental on the removal of the Museum to the new premises & Rs. 78 under Contingencies.
	966	**Botanical Gardens.**
		Government Experimental Farm.
600	"	Progressive pay of Superintendent Sanctioned by Government of India
		Topographical Survey.
25,288	"	Further provision for increase of Establishment to full strength as estimated by Surveyor General.
26,966	966	
		Grant 17 Law & Justice
29,000	"	Increase due mainly to increase in moiety of Land Revenue charges entered under Law & Justice — Vide Explanation under Land Revenue.
29,000	"	

Expenditure — Continued

Increase	Decrease	
		Grant 18. Police
"	3,000	Decrease under pay of Assistant Commissioners due to the transfer of an Assistant on Rs. 500/- to the Revenue branch in exchange for one on Rs. 250 per mensem.
	3,000	
		Grant 20. Education
6,000	"	Correct proposals to be submitted to Government of India relative to increases to the Staff of Schools.
6000	"	Grant 21 Muzarai & Religious & Charitable Institutions.
"	2000	Decrease in grant by orders of Local Govt for the construction & repairs of Chhatra
	2000	
		Grant 22. Medical
"	7,000	Decrease of Rs. 5317 in pay of Surgeon Major and Surgeons due to the appointment of a Surgeon Major of less than 25 years service and of a Surgeon under 12 years.
"	7,000	
		Grant 23 Stationery and Printing.
"	1,000	Decrease under Cost of Press Types &c.
	1,000	
		Grant 25 allowances & Assignments under Treaties and Engagements.
"	4,000	Due to Casualties
	4,000	
		Grant 26 Miscellaneous
19,000	"	Increase in Heddah operations Rs. 25,000/-
19,000		
		Grant 27 Superannuation, Compassionate & Charitable Grants
	2,000	Decrease mainly in gratuities.
	2,000	

Expenditure Continued.

Increase	Decrease	
		Grant 28. Military Local Horse.
	13,000	Decrease of Rs. 280 00 mainly due to the absorption of 70 Supernumeraries into the Horse and Cavalry among the Pensioners. Rs. 15,000 has been provided for, for the first time under the Sanction of Government of India by transfer from the P. W. Grant for the Construction of Military Buildings by Civil Officers
	13,000	
		Grant 28. Public Works.
	15,000	Decrease due to the provision being made in Civil Department under "Military" for the construction and repairs of Military Buildings hitherto met from the normal grant of 15 Lacs under Sanction of Government of India No. 302 dated 8th September 1876 and Chief Engineers No. 4325 dated 16th December 1876.
	15,000	
1,26,314	96,314	Total of Differences under Expenditure.
30,000		Net Increase of expenditure.

Accountant General's Office
Bangalore 2nd February 1877

Signed H. Hudson.
Dy Accountant General
of Mysore.

Offg: Secy.

GRK

Escpenditure Continued.

Increase	Decrease	
		Grant 28 Military Coomb Stores.
"	13,000	Decrease of Rs. 280 00 mainly due to the absorption of 70 Supernumeraries into the Stores and Casualties among the Pensioniers. Rs 15,000 has been provided for, for the first time under the Sanction of Government of India by transfer from the P. W. Grant for the Construction of Military Buildings by Civil Officers
	13,000	
		Grant 28. Public Works.
"	15,000	Decrease due to the provision being made in Civil Department under "Military" for the Construction and repairs of Military Buildings hitherto met from the normal grant of 15 Lacs under Sanction of Government of India No. 302 dated 8th September 1876 and Chief Engineers No. 4325 dated 16th December 1876.
	15,000	
1,26,314	96,314	Totals of Differences under Escpenditure.
30,000	= "	Net Increase of escpenditure.

Bangalore 2nd February 1877

Signed H. Hudson.
Dy Accountant General
of Mysore.

Offg: Secy.

GRK

№954.

Memorandum

With his letter №5585 dated 29th January last, the Deputy Accountant General submits for approval and transmission to the Government of India, the Mysore Budget Estimates of Receipts and Disbursements for 1877-78 with an explanatory Statement of the differences between the figures of the Current and ensuing year.

Receipts.

2. The total receipts for 1877-78, are estimated at Rupees 108,94,000, as against Rupees 108,53,000 of the previous year, shewing an increase of Rupees 41,000, as per detailed explanatory Statement submitted by Deputy Accountant General.

The

3. The estimated Receipts of the 8 Districts ~~[illegible]~~ already passed in this Office Proceedings of No. 7896/457, dated 8th November 1876, amounted to Rupees 104,31,878, whereas they are now entered at Rupees 108,94,000. The difference, Rupees 4,62,122, as particularized in the margin is apparently, owing (1) to the alterations made by the Deputy Accountant General in the figures already passed by this Office, (2) to the addition of the amount of revenue from certain sources which had not been included in the District Budgets.

District	As per Estimates recently passed in this Office	As per Budget now submitted	More	Less
Bangalore	16,83,883	17,30,378	1,46,495	"
Kolar	11,81,916	11,76,801	"	5,115
Tumkur	12,03,030	12,00,927	"	2,103
Mysore	15,59,398	17,10,202	1,50,804	"
Hassan	12,71,864	13,26,899	55,035	"
Shimoga	15,69,492	16,93,347	1,23,855	"
Kadur	8,97,787	8,94,317	"	3,470
Chitdrug	10,64,508	10,41,723	"	22,785
Total	104,31,878	107,74,594	3,76,189	33,473
		Deduct decrease		33,473
		Net increase		3,42,716
		Add - Receipts under other Customs Treasury		1,19,406
		Total		4,62,122

10774.94
1194.06
10894.00

4. From the Comparative Statement appended to this Memo it will be seen that the Deputy Accountant General has increased the revenue under the heads marked

A

Abkarry	465	×
Customs	300	×
Salt	297	×
Post Office	6127	✓
Jail	6445	✓
Interest	4125	
Stamps	700	✓
	18459	

B.

Land Revenue	4160	×
Forests	47150	✓
Assessed taxes	455	×
Registration	25180	✓
Education	12070	✓
Public Works	9690	✓
Miscellaneous	1038	✓
	99743	

B	99743
deduct A	18459
Net decrease	81284

marked A by Rupees 18459, and reduced it by Rupees 99743 under those marked B, thereby exhibiting a net decrease of Rupees 81284 in the total receipts as revised in this Office Proceedings quoted in para 3 above.

5. There is no objection to the omission from the District Budget of the items "Forests" and "Education" as they are included in the Budgets separately based by this Office.

6. The alterations under the heads "Registration" "Post Office" "Jail" "Public Works" "Stamps" and "Interest" are also based, I think, on the figures entered in the separate Departmental Budgets.

7. The reason for altering the figures in the District Budgets under "Land-

Land Revenue" "Assessed taxes", "Abkari", "Customs", "Salt" and "Miscellaneous" after they were passed by the Chief Commissioner has not been explained.

8. The receipts from the marginally noted sources, amounting to Rs 5,43,406, have been included in the Deputy Accountant General's Budget. They comprise — (a) the items which had not been shown in the District Budgets, and (b) those that have been taken from separate Departmental Budgets in lieu of those entered in the District Budgets.

(a)

State Forests	352475
Stamps	2500
Law and Justice	335
Police	566
Military Local Force	3000
Interest	1545
Miscellaneous	27910
	388331

(b).

District Forests	71525
Registration	28550
Education	47000
Public Works	8000
	155075

Total of (a) and (b) — 543406

9. The alterations and modifications made by the Deputy Accountant General may be briefly summarized as follows. —

Total

Total receipts shewn in the District Budgets as revised in this Office Proceedings quoted in para 3 above	104.31.878
Amount deducted by the Deputy Accountant General as shewn in para 4	81.284
Balance	10350.594
Amount added by the Deputy Accountant General as shewn in para 8	543.406
Total receipts now entered in the Provincial Budget	108.94.000

Expenditure.

10. The total expenditure for 1877-78 is estimated at Rupees 109.54.000 as against Rupees 109.24.000 of the previous year, shewing an increase of Rupees 30.000. The principal items of increase and decrase are explained in para 2 of the Deputy Accountant General's letter.

11. The formation from 1st April 1877 of a new Taluk at Mudigére at a cost of

Rs.

Rupees 1102-4-9 per mensem,
or Rupees 13227 9 " per
annum, was sanctioned in
this Office Proceedings No
$\frac{101}{191}$ $\frac{98}{}$ dated 11th January 1877.
The cost of existing esta-
blishments amounts to
Rupees 1416 per annum, but
no provision has been made
for the additional esta-
blishment amounting to
Rupees 11811-9-- per annum.
If this amount cannot
be entered in the Budget
under "4 Land Revenue Ta-
luk Cutcherry" the charge
will have to be met out of
general Savings.

Bud. for 1878 Estimate
yes

12. Under the head "4 Land
Revenue, V Miscellaneous.
11 Boundary mark Charges"
a sum of Rupees 9800 is
now by entered. The necessity
for this charge is not appa-
rent, as a sum of Rupees
10,000 has already been provided
on

Bangalore District Rs 500
Shimoga - do " 3100
Chital Droog - do - " - 6200
Total- 9800

× vide the head
"Bd: Survey"
"Boundary marks charges" page 21

P. Notes

on account of Boundary mark charges, as authorized in para 1 of Chief Commrs order No 7478/437 dated 30th October last.

13. With the addition of Rupees 11811 referred to in para 11 the total expenditure amounts to Rupees 109,54,000 or 41811 Rupees more than that of the previous year.

14. Comparing the receipts with the expenditure there will be a deficit of Rupees 71811.

15. The following clerical errors in the Budget require Correction

(1) Paper 7.

The total of the Kadur District under XIII "Law & Justice" should be Rupees 7110 instead of Cs 8210.

(2). The total of the Mandy-droog Division under "XI Post Office" Fines and Refunds

Many thanks for the enclosure noted in para 3 of the Dy Accountant Genl's letter is 19000 Rs as per statement enclosed. If as I understand, these receipts are to be expended this year, they must be shown in the Budget Estimate

I do not think we should be able to provide for Expenditure of Rs 109,65,811 or meet it without Receipts 108,94,000 a loan. Provision must be made for 71811 the present.

Expenditure Cs 109,65,811
Receipts 108,94,000
71811

leg

viz. Rupees 500 should be omitted.

16. If the present practice of referring the Deputy Accountant General's Budget to the Duftar for scrutiny is to be continued, I beg to suggest that, in future, the Budget Estimates of all the departments be submitted for the Chief Commissioner's approval, before the general compilation takes place in the Deputy Accountant General's Office.

I do not see any objection to this proposal.

B. P. Thornhill
13/2/77

This seems to be a practical proposal, & appears to be allowable.

14/2

A. Mackenzie
15.2.77

Approved & ordered accordingly.

By order
Secy to Chief Commr

No 967 Memo:

The foregoing Memo: was accordingly opened to the D. A. G. for remarks.

2. Mr. Hudson now returns it with an explanatory statement from which it will be seen, that the differences noticed in the several items between the figures as revised in this Office & those entered in the Provincial Budget were owing (1) to his having accepted, in certain cases the figures entered in separate Departmental Budgets; & (2) to his having made certain alterations in other items to make even thousands, as required by the Govt. of

No 848 of 19-2-77.

Sudra. As regards this
latter point, I beg to suggest
that all figures added to
or subtracted from an
item to make even thousands
should be distinguished
from the figures representing
the Estimate to avoid mis-
conceptions

Comments by

3. As regards the non-
provision of the Establishment
required for the Kandigere
talook the D.C.G. explains
that this Office Proc: of
11th January/77 was received
by him on the 20th idem
after the Budget was closed.
He therefore remarks that
the outlay will probably
be met from General
Savings under the head

of Land Rev: & Law and Justice. If this charge is to be entered in the Budget as ordered by the Secty in the margin of para 11 of the previous Memo: the figures in the Budget will have to be corrected throughout.

This will be handed to the Accountant General when charge must be debited to Govt & suggested adjustment

21.2.17

4. With reference to the sum of Rs 9,800 entered for "Boundary Mark Charges" the D. & S. has now added "Repairs of boundary mark charges in Govt unoccupied waste lands". The other sum of Rs 10,000 is stated to be required for the erection of boundary marks in unoccupied lands. Under

the explanation furnished these items may be allowed to stand.

5. The errors referred to in the last para of the previous Memo: have been corrected.

6. The D.A.G. has not stated his opinion regarding the omission from the Budget of the charges on a/c of the Khedda Establishment as ordered by the Secty in the margin of para 13 of the previous. This omission will also necessitate the alteration of figures throughout the Budget.

D. Thomson Capt
20/2/77

Mr Wright's absence & illness, & pressure of his duties when here has not permitted him to attend to this matter.

Approved
21.2.77

The Budget Estimates & Accounts & Records, with an Order thereon reducing the Establishment & Charges as stated in

Drafted 22/2

21 2 77

[illegible] A-954

[illegible]

[illegible]

[illegible]

[illegible]

Explanatory Statement of Differences between the Budget Estimates and the Estimates of the Chief Commissioner's Office.

1877-78

GM 3-76-2

Revenue and Receipts.	Budget Estimate	Estimate of Chief Commissioner's Office	Differences. Budget More	Budget Less.
Land Revenue	7,38,000	7,38,5,160	" B	4,160 A
Forests	4,24,000	47,150	3,76,850	"
Abkari	12,72,000	1,27,1,535	465	"
Assessed Taxes	37,0000	3,70,455	"	455 A
Sayer Customs	5,25,000	5,24,700	300 A	"
Salt	12,000	11,703	297 A	"
Stamps	5,51,000	5,47,800	3,200 C	"
Mint	"	"	"	"
Post Office	60,000	53,873	6,127 D	"
Law & Justice	1,16,000	1,05,850	10,150 E	"
Police	5,000	4,434	566 A	"
Local Force	3,000	"	3,000 F	"
Education	47,000	12,070	34,930 G	"
Interest	25,000	19,330	5,670 H	"
Miscellaneous	95,000	68,128	26,872 J	"
Public Works	8,000	9,690	"	1,690. K
	10,894,000	10,431,878	4,68,427	6,305.
More in Budget Estimate	4,62,122.			

Explanations.

A Items marked A. Rupees 160 reduced to make even thousands as required by Government of India. 4000/- transferred to Minor Forest produce.

B According to Conservators Budget. The items of the District Budgets

Budgets relate to Juniors or District Forests only

C This includes 2500 from Stamps Superintendents' Budget and 700 entered to make even thousands

D From Anche Budget.

E From Jails and Registration Budgets.

F From Military Assistants' Budget.

G From Education Budget.

H This includes Rs 1500 from Zunkers and Rs 2625 from Kassaw omitted from District Budgets, but Estimated according to actuals of past years Rs 1545 Interest payable by Bishop Cotton's School

J This includes the amounts estimated for Money order department, Printing, Gazette, Lal Bagh, Europe Medicines and other Miscellaneous items

K Examinier of Public Works Accounts' Budget.

Expenditure.

Para 11 of Memo— Chief Commissioners Proceedings No 10198/191 dated 11th Ultimo issuing instructions relative to the formation of the Mudgery Talook was received in this office on the 20th idem after the Budget was closed. The outlay will probably be met from general savings under the head of Land Revenue and Law and Justice.

Para 12 The Rupees 9800 provided for under V Miscellaneous "is for the "repairs of Boundary mark charges in Government unoccupied waste Lands" as per Chief Commissioner's orders

orders No $\frac{2543}{87}$ dated 14th June 1876. while the Rs 10000/- alluded to as sanctioned in order No. $\frac{7478}{437}$ dated 30th October 1876 refers to the provision made in the Revenue Survey Budget for 1877-78, for the erection of Boundary marks in unoccupied lands in the Districts which remain to be surveyed.

Para 15. The errors pointed out are not clerical but typographical in the column 1876-77 which have been corrected.

(Signed) H - Hudson
Deputy Accountant General.

19th February 1877.

J Symons

Secretary.

C/14

No. 739.

1877

From the Deputy Accountant General in Mysore

To The Offg Secretary to the Chief Commissioner Daflar Department

Dated 19th
Despatches. } February
Received 20th

General No. 5848.

With reference to the Memo regarding the Provincial Budget for 1877-78 referred to this Office for remarks by the Secretary's Endorsement dated the 15th inst. the undersigned has the honor to submit an explanatory Memo.

(Signed) H. Hudson.
Deputy Actl General of Mysore